

**AMENDMENTS TO THE SPECIFICATION**

**IN THE SPECIFICATION:**

**Amend paragraph [0029] as follows:**

**[0029]** Exhaust valves 38 are ~~openably/closably~~ openably/closably provided in respective cylinders of a cylinder head 37 of the engine E. The exhaust valve 38 is opened/closed by the valve device 45. The valve device 45 includes a holder 40. A lifter housing 39 is coaxial with an opening/closing actuation axial line of the exhaust valve 38, and is fixed to the cylinder head 37. A rocker arm 42 is swingably supported by a rocker shaft 41 fixedly supported by the holder 40. A push rod 43 applies an upward pressing force to one end of the rocker arm 42. A lifter 44 is located between the other end of the rocker arm 42 and the exhaust valve 38. The lifter 44 is slidably engaged in the lifter housing 39.

**Amend paragraph [0044] as follows:**

**[0044]** The operation of the embodiment according to the present invention will now be described. When the actuation of the starter motor 21 is started by bringing the starter switch 35 into conduction so as to start the engine E, the power from the starter motor 21 is transmitted via the starting power transmission 22 to the crankshaft 2. In correspondence with the actuation of the starter motor 21, the controller 49 actuates the solenoid 47 of the decompression device 48, and the exhaust valve 38 is depressed and thereby opened by

the decompression cam 46. Accordingly, the pressure in the combustion chamber during a compression stroke of the engine E is reduced, and the starting torque of the engine E can be greatly reduced. Furthermore, the open state of the exhaust ~~valve~~ valve 38 depressed by the decompression device 48 ends when the number of revolutions of the crankshaft 2 has reached a predetermined number of revolutions and the crankshaft 2 has sufficient inertia even when the pressure in the combustion chamber during the compression stroke of the engine E increases to a normal state. Accordingly, the engine E can be reliably started, and the starting torque necessary upon startup of the engine E can be reduced.